



APRIL 2006 MONTHLY REPORT

**WISCONSIN HEALTH INSURANCE RISK SHARING PLAN
MONTHLY STATISTICS FOR APRIL 2006 MONTH END
EXECUTIVE SUMMARY**

	April 2006	October 2005
Bank Summary		
Checkwrite	\$7,103,443.51	\$7,589,026.28
Book Balance (US Bank & State General Account)	\$55,216,243	\$52,183,513

Enrollment		
Plan 1A	7,253	7,644
Plan 1B	10,402	9,610
Plan 2	1,293	1,613
Total	18,948	18,867
New Applications Received	416	512

Claims		
Claims Processed	95,340	102,290
Average Processing Days	3.64	3.67
Claim Inventory - Over 30 Days Old	223	602
Claim Inventory - Total	4,611	4,214
Claims Denied(NonPBM)	6,586	7,238
Claims Denied(PBM)	15,351	15,723
Claim Accuracy Performance	97.49%	99.03%

Customer Service - HIRSP		
Number of Calls Received	1,220	11,118
Percentage of Calls Answered	98.90%	98.60%
Written Correspondence - Received	228	156
Written Correspondence - Completed	236	170
Written Correspondence - Inventory	38	8
Average Hold Time for Telephone Calls	0.25	0.26

WISCONSIN HEALTH INSURANCE RISK SHARING PLAN
APRIL 2006 MONTHLY REPORT
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Wisconsin Health Insurance Risk-Sharing Plan

Breakdown of Incurred Claims and Earned Premium

by Quarter and Plan

3Q04					
Plan	Total Dollars		Loss Ratio	Per Member Per Month	
	Incurred Claims	Earned Premium		Incurred Claims	Earned Premium
Plan 1A	\$20,804,666	\$11,627,516	178.9%	\$842.60	\$470.92
Plan 1B	11,313,804	10,348,024	109.3%	448.07	409.82
Plan 2	4,838,643	2,438,376	198.4%	931.76	469.55
Total	\$36,957,112	\$24,413,917	151.4%	\$670.31	\$442.81
4Q04					
Plan	Total Dollars		Loss Ratio	Per Member Per Month	
	Incurred Claims	Earned Premium		Incurred Claims	Earned Premium
Plan 1A	\$25,408,982	\$11,459,604	221.7%	\$1,041.14	\$469.56
Plan 1B	14,329,377	10,461,572	137.0%	560.44	409.17
Plan 2	5,135,628	2,436,761	210.8%	993.16	471.24
Total	\$44,873,987	\$24,357,937	184.2%	\$813.76	\$441.72
1Q05					
Plan	Total Dollars		Loss Ratio	Per Member Per Month	
	Incurred Claims	Earned Premium		Incurred Claims	Earned Premium
Plan 1A	\$21,448,116	\$10,781,000	198.9%	\$925.45	\$465.18
Plan 1B	12,292,024	11,235,000	109.4%	443.52	405.38
Plan 2	4,550,716	2,380,000	191.2%	892.47	466.76
Total	\$38,290,856	\$24,396,000	157.0%	\$683.89	\$435.72
2Q05					
Plan	Total Dollars		Loss Ratio	Per Member Per Month	
	Incurred Claims	Earned Premium		Incurred Claims	Earned Premium
Plan 1A	\$21,547,074	\$10,918,770	197.3%	\$916.35	\$464.35
Plan 1B	13,173,069	10,810,698	121.9%	462.83	379.83
Plan 2	5,082,061	2,144,285	237.0%	1,132.37	477.78
Total	\$39,802,205	\$23,873,753	166.7%	\$916.35	\$422.81
3Q05					
Plan	Total Dollars		Loss Ratio	Per Member Per Month	
	Incurred Claims	Earned Premium		Incurred Claims	Earned Premium
Plan 1A	\$21,658,489	\$12,087,026	179.2%	\$933.31	\$520.86
Plan 1B	15,007,318	13,392,242	112.1%	521.29	465.19
Plan 2	5,069,422	2,760,043	183.7%	1,001.47	545.25
Total	\$41,735,229	\$28,239,310	147.8%	\$731.47	\$494.93
4Q05					
Plan	Total Dollars		Loss Ratio	Per Member Per Month	
	Incurred Claims	Earned Premium		Incurred Claims	Earned Premium
Plan 1A	\$24,999,695	\$12,075,692	207.0%	\$1,090.26	\$526.63
Plan 1B	17,453,262	13,565,749	128.7%	601.94	467.87
Plan 2	4,970,964	2,698,872	184.2%	1,043.44	566.51
Total	\$47,423,921	\$28,340,313	167.3%	\$836.56	\$499.93

NOTES: Loss Ratio = Incurred Claims / Earned Premiums
 Earned Premium includes Premium Subsidies
 Incurred Claims include Provider Contributions
 Administrative Expenses are not included in this exhibit
 Incurred Claims and Earned Premiums are updated quarterly and restated to reflect
 the most current information available as of March 31, 2006

**Wisconsin Health Insurance Risk Sharing Plan
Financial Report Notes
For the Period Ending April 30, 2006**

The motions adopted by the HIRSP Board of Governors regarding changes are summarized as follows:

- 1) Convene the Actuarial Advisory Subcommittee for the purpose of advising the FOC and Board regarding a market-based benchmark for program costs for use in establishing the SFY06 Budget.
- 2) The Board acknowledges that the current problem of the growing provider contribution and program costs is a function of several factors including increasing provider charges and provider payment rates not keeping pace with inflation. The Board acknowledges that the above referenced motion is an interim solution and would have recommended a 5% provider payment increase effective March 1, 2005 if not for administrative issues associated with the April 1, 2005 transition of plan administrators. The Board will reduce the SFY06 provider surplus by \$1.5 million to compensate for not changing the provider payment rate effective April 1, 2005.
- 3) The HIRSP Board of Governors approved revised Usual and Customary (U&C) discounts to 28.5% for all provider types effective July 1, 2005 at the 4/22/2005 meeting.

Due to an oversight, the revised U&C discounts that were meant to take effect in July 2005 were never implemented on the Monthly Provider Contribution report, page 9. In April 2006, this oversight was discovered and corrected and July 2005 through March 2006 individual months have been restated in the April 2006 report on pages 4, 6-8, 10, and 12-14 to reflect the correct Provider Contribution calculations.

The following table shows fiscal year 2006 under the original basis, the corrected basis and the resulting changes:

<p style="text-align: center;">HIRSP Fiscal Year 2006 July 2005 – March 2006 Summary Impact of Provider Contribution Corrections</p>			
	Original Basis	Corrected Basis	Resulting Changes
Total Operating Revenues	\$133,922,101	\$137,615,339	\$3,693,238
Total Operating Expenses	\$127,371,451	\$131,064,689	\$3,693,238
Required Shares			
Policyholders	\$73,657,053	\$75,872,999	\$2,215,946
Providers	24,552,351	25,290,997	738,646
Insurers	24,552,351	25,290,997	738,646
Ending Balances			
Policyholders	\$19,875,904	\$17,659,958	(\$2,215,946)
Providers	(5,330,319)	(2,375,727)	\$2,954,592
Insurers	6,015,789	5,277,143	(738,646)

**Wisconsin Health Insurance Risk Sharing Plan
Financial Report Notes
For the Period Ending April 30, 2006**

These monthly reports do not include the June 30, 2005 CAFR¹ (Combined Annual Financial Report) adjustments. When these adjustments are available, the monthly report will reflect these changes. Previously issued monthly reports will not be reissued but the financial statement notes for the current month will summarize the CAFR adjustment.

- 1) **Policyholder Retained Earnings, End of Period (page 3 & 9)**
The policyholder retained earnings include both assigned and unassigned surplus (see Interim Reconciliation page 6 and 12 for the breakdown).
- 2) **Other Receivables (page 7 & 13)**
Claims expense and receivables are adjusted monthly to account for doubtful receivables per GASB 38.
- 3) **Losses Paid or Approved for Payment (page 3 & 9)**
Claims expense and receivables are adjusted monthly to account for doubtful receivables per GASB 38.
- 4) **Other Admin Fees (page 4 & 10)**
Costs related to the change to the new Authority effective for the 2007 fiscal year are included in Other Admin Fees.

¹ CAFR is the State of Wisconsin annual financial report published by DOA (Dept. of Admin.) and prepared in accordance with GASB (Governmental Accounting Standards Board).

**Wisconsin Health Insurance Risk Sharing Plan
for the Period Ended April 30, 2006 (July 2005-March 2006 Restated)
Fiscal Year 2006**

Unaudited Statement of Revenues, Expenses, and Changes in Retained Earnings													
Operating Revenues	Restated Jul	Restated Aug	Restated Sep	Restated Oct	Restated Nov	Restated Dec	Restated Jan	Restated Feb	Restated Mar	Apr	May	Jun	Year to Date
Gross Premiums	8,889,521	9,430,635	9,919,154	9,208,729	9,566,310	9,565,274	8,989,638	9,349,235	9,398,291	8,923,277	-	-	93,240,064
Premium Subsidized	(414,793)	(418,017)	(414,408)	(421,805)	(419,263)	(419,069)	(421,751)	(416,832)	(416,944)	(417,426)	-	-	(4,180,308)
Net Premium Revenues	8,474,728	9,012,618	9,504,746	8,786,924	9,147,047	9,146,205	8,567,887	8,932,403	8,981,347	8,505,851	-	-	89,059,756
Provider Contribution	2,883,238	3,032,044	3,449,741	2,856,819	3,383,772	3,568,887	3,178,269	2,127,148	3,422,200	3,008,098	-	-	30,910,216
Insurer Assessments	3,239,924	3,239,924	3,239,924	3,239,924	3,239,924	3,239,924	3,239,924	3,239,924	3,239,924	3,239,924	-	-	32,399,240
Total Operating Revenues	14,597,890	15,284,586	16,194,411	14,883,667	15,770,743	15,955,016	14,986,080	14,299,475	15,643,471	14,753,873	-	-	152,369,212
Operating Expenses													
Medical Losses:													
Losses Paid or Approved for Payment ⁽³⁾	9,370,836	13,259,091	10,676,773	10,450,762	11,841,257	10,716,670	13,452,907	8,608,171	11,110,056	9,778,071	-	-	109,264,594
Increase (Decrease) in Unpaid Losses	348,784	(1,548,683)	1,821,064	(1,087,225)	(656,570)	1,073,225	(3,287,240)	(2,414,137)	(1,583,347)	(73,796)	-	-	(7,407,925)
Deductible Subsidy Paid	48,493	56,126	47,288	40,031	38,242	29,839	59,346	77,985	90,032	57,797	-	-	545,179
Total Medical Losses	9,768,113	11,766,534	12,545,125	9,403,568	11,222,929	11,819,734	10,225,013	6,272,019	9,616,741	9,762,072	-	-	102,401,848
Pharmacy Losses:													
Losses Paid or Approved for Payment ⁽⁴⁾	3,648,421	4,235,825	4,011,497	3,899,125	4,255,524	4,070,543	3,948,381	3,462,966	4,459,062	3,644,824	-	-	39,636,168
Increase (Decrease) in Unpaid Losses	79,933	(799,220)	422,513	(99,752)	(45,047)	135,516	(242,236)	169,157	(40,734)	123,145	-	-	(296,725)
Drug Rebates	(230,293)	(251,764)	(242,022)	(249,006)	(288,081)	(440,124)	(225,621)	(241,803)	(245,795)	(227,956)	-	-	(2,642,465)
Subsidy - Coinsurance Out-of-Pocket Max	33,131	43,341	44,206	49,441	52,884	60,004	(194)	211	3,362	9,940	-	-	296,326
Total Pharmacy Losses	3,531,192	3,228,182	4,236,194	3,599,808	3,975,280	3,825,939	3,480,330	3,390,531	4,175,895	3,549,953	-	-	36,993,304
Total Losses	13,299,305	14,994,716	16,781,319	13,003,376	15,198,209	15,645,673	13,705,343	9,662,550	13,792,636	13,312,025	-	-	139,395,152
Loss adjustment expenses	-	-	-	-	-	-	-	-	-	-	-	-	-
Administrative expenses													
WPS Admin Fees	402,149	403,846	400,577	389,371	387,094	431,826	374,550	423,089	334,610	529,243	-	-	4,076,355
Navitus Admin Fees	107,223	107,228	104,720	104,863	104,110	104,209	101,640	118,051	104,071	104,214	-	-	1,060,329
DHFS Admin Fees	38,244	22,953	33,719	18,191	14,443	47,633	26,584	19,976	16,541	5,862	-	-	244,146
EDS Admin Fees	-	-	-	-	(2,333)	-	-	-	-	-	-	-	(2,333)
UGS Admin Fees	-	-	-	-	-	-	-	-	-	-	-	-	-
Milliman USA Actuarial Services	18,329	14,088	8,747	4,514	11,285	9,105	6,929	45,576	45,516	14,706	-	-	178,795
Other Admin Fees	-	-	8,000	2,500	2,500	2,825	3,025	3,200	1,750	16,555	-	-	40,355
Total Administrative Expenses	565,945	548,115	555,763	519,439	517,099	595,598	512,728	609,892	502,488	670,580	-	-	5,597,647
Referral fees	5,390	8,610	6,125	7,735	5,705	4,865	6,195	2,940	6,930	6,650	-	-	61,145
Total Operating Expenses	13,870,640	15,551,441	17,343,207	13,530,550	15,721,013	16,246,136	14,224,266	10,275,382	14,302,054	13,989,255	-	-	145,053,944
Net Operating Income (Loss)	727,250	(266,855)	(1,148,796)	1,353,117	49,730	(291,120)	761,814	4,024,093	1,341,417	764,618	-	-	7,315,268
Non-Operating Revenues (Expenses)													
Federal Grant	-	-	-	-	-	2,500,578	-	-	-	-	-	-	2,500,578
Investment income	122,541	112,533	123,596	150,676	153,028	156,203	174,907	153,314	188,552	203,883	-	-	1,539,233
Total Non-operating Revenues (Expenses)	122,541	112,533	123,596	150,676	153,028	2,656,781	174,907	153,314	188,552	203,883	-	-	4,039,811
Net Income (Loss)	849,791	(154,322)	(1,025,200)	1,503,793	202,758	2,365,661	936,721	4,177,407	1,529,969	968,501	-	-	11,355,079
Additions to Retained Earnings													
Policyholder													
Retained Earnings, Beginning of Period	9,542,625	10,313,885	10,640,322	10,374,099	11,698,058	12,069,379	12,524,565	13,179,230	16,580,337	17,659,958	-	-	9,542,625
Unfunded Policyholder Subsidies	-	-	-	-	-	(1,100,223)	-	-	-	-	-	-	(1,100,223)
Current Earnings	771,260	326,437	(266,223)	1,323,959	371,321	1,555,409	654,665	3,401,107	1,079,621	760,433	-	-	9,977,989
Retained Earnings, End of Period⁽¹⁾	10,313,885	10,640,322	10,374,099	11,698,058	12,069,379	12,524,565	13,179,230	16,580,337	17,659,958	18,420,391	-	-	18,420,391
Providers													
Retained Earnings, Beginning of Period	(2,718,521)	(2,816,787)	(3,111,373)	(3,340,206)	(3,397,106)	(3,363,901)	(2,749,372)	(2,609,596)	(2,738,736)	(2,375,727)	-	-	(2,718,521)
Premium Subsidy Underpayment Adj.	-	-	-	-	-	-	-	-	-	-	-	-	-
Current Earnings	(98,266)	(294,586)	(228,833)	(56,900)	33,205	614,529	139,776	(129,140)	363,009	21,989	-	-	364,783
Retained Earnings, End of Period	(2,816,787)	(3,111,373)	(3,340,206)	(3,397,106)	(3,363,901)	(2,749,372)	(2,609,596)	(2,738,736)	(2,375,727)	(2,353,738)	-	-	(2,353,738)
Insurers													
Retained Earnings, Beginning of Period	3,677,147	3,935,568	3,848,862	3,410,212	3,736,418	3,625,776	3,911,342	4,112,774	5,096,410	5,277,143	-	-	3,677,147
Premium Subsidy Underpayment Adj.	-	-	-	-	-	-	-	-	-	-	-	-	-
Current Earnings	258,421	(86,706)	(438,650)	326,206	(110,642)	285,566	201,432	983,636	180,733	253,816	-	-	1,853,812
Retained Earnings, End of Period	3,935,568	3,848,862	3,410,212	3,736,418	3,625,776	3,911,342	4,112,774	5,096,410	5,277,143	5,530,959	-	-	5,530,959
Unfunded Deductible and Coinsurance Subsidy													
Retained Earnings, Beginning of Period	(1,100,223)	(1,181,847)	(1,281,314)	(1,372,808)	(1,462,280)	(453,183)	(543,026)	(602,178)	(680,374)	(773,768)	-	-	-
Current Earnings	(81,624)	(99,467)	(91,494)	(89,472)	(91,126)	(89,843)	(59,152)	(78,196)	(93,394)	(67,737)	-	-	(841,505)
Retained Earnings, End of Period	(1,181,847)	(1,281,314)	(1,372,808)	(1,462,280)	(1,553,406)	(543,026)	(602,178)	(680,374)	(773,768)	(841,505)	-	-	(841,505)
Total Retained Earnings	10,250,819	10,096,497	9,071,297	10,575,090	10,777,848	13,143,509	14,080,230	18,257,637	19,787,606	20,756,107	-	-	20,756,107

Note: There has been a change to the Provider Contribution calculation for July 2005-March 2006. These months have been restated and will not match those found in prior monthly reports. Please see the notes provided on page 3 of the Monthly Report for a summary of the changes.

WISCONSIN HEALTH INSURANCE RISK SHARING PLAN
2006 FISCAL YEAR DETAIL OF MISC REVENUE & ADMIN EXPENSES
AS OF APRIL 2006

MISC REVENUE	JUL 05	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	YEAR TO DATE TOTAL
													-
													-
													-
													-
													-
													-
													-
TOTAL MISC REVENUE	-	-	-	-	-	-	-	-	-	-	-	-	-

MISC ADMIN EXP	JUL 05	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	YEAR TO DATE TOTAL
LAB Audit Fee			7,500.00	2,500.00	2,500.00	2,500.00	1,750.00	1,750.00	1,750.00	1,750.00			22,000.00
NASCHIP			500.00										500.00
Maximus Inc.						325.00							325.00
I PRO							600.00	1,450.00					2,050.00
Permedion							675.00						675.00
Authority Transition Costs										14,805.34			14,805.34
													-
													-
													-
													-
													-
													-
													-
													-
TOTAL MISC ADMIN EXP	-	-	8,000.00	2,500.00	2,500.00	2,825.00	3,025.00	3,200.00	1,750.00	16,555.34	-	-	40,355.34

Wisconsin Health Insurance Risk Sharing Plan
Fiscal Year 2006 Interim Reconciliation
As of April 30, 2006 (July 2005 - March 2006 Restated)

	Restated Jul	Restated Aug	Restated Sep	Restated Oct	Restated Nov	Restated Dec	Restated Jan	Restated Feb	Restated Mar	Apr	May	Jun	Year to Date
1. Operating and Administrative Costs under s.149.143(1)													
Medical Losses Paid or Approved for Payment	9,370,836	13,259,091	10,676,773	10,450,762	11,841,257	10,716,670	13,452,907	8,608,171	11,110,056	9,778,071	-	-	109,264,594
Increase (Decrease) in Unpaid Medical Losses	348,784	(1,548,683)	1,821,064	(1,087,225)	(656,570)	1,073,225	(3,287,240)	(2,414,137)	(1,583,347)	(73,796)	-	-	(7,407,925)
Pharmacy Losses Paid or Approved for Payment	3,648,421	4,235,825	4,011,497	3,899,125	4,255,524	4,070,543	3,948,381	3,462,966	4,459,062	3,644,824	-	-	39,636,168
Increase (Decrease) in Unpaid Pharmacy Losses	79,933	(799,220)	422,513	(99,752)	(45,047)	135,516	(242,236)	169,157	(40,734)	123,145	-	-	(296,725)
Drug Rebates	(230,293)	(251,764)	(242,022)	(249,006)	(288,081)	(440,124)	(225,621)	(241,803)	(245,795)	(227,956)	-	-	(2,642,465)
Total Administrative Expenses	571,335	556,725	561,888	527,174	522,804	600,463	518,923	612,832	509,418	677,230	-	-	5,658,792
Loss Adjustment Expense	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Operating Expense	13,789,016	15,451,974	17,251,713	13,441,078	15,629,887	16,156,293	14,165,114	10,197,186	14,208,660	13,921,518	-	-	144,212,439
2. Adjustments to Operating and Administrative Costs													
Total Non-operating Revenue (Expense)	122,541	112,533	123,596	150,676	153,028	2,656,781	174,907	153,314	188,552	203,883	-	-	4,039,811
3. Total Fiscal Year Program Costs to be Split 60% 20% 20%	13,666,475	15,339,441	17,128,117	13,290,402	15,476,859	13,499,512	13,990,207	10,043,872	14,020,108	13,717,635	-	-	140,172,628
4. Year-to-Date Adjusted Program Costs Under s.149.143(1) (Excluding Subsidy Costs)													
Funding Shares													
60% Policyholders	8,199,885	9,203,665	10,276,871	7,974,242	9,286,115	8,099,708	8,394,125	6,026,324	8,412,064	8,230,581	-	-	84,103,580
20% Providers	2,733,295	3,067,888	3,425,623	2,658,080	3,095,372	2,699,902	2,798,041	2,008,774	2,804,022	2,743,527	-	-	28,034,524
20% Insurers	2,733,295	3,067,888	3,425,623	2,658,080	3,095,372	2,699,902	2,798,041	2,008,774	2,804,022	2,743,527	-	-	28,034,524
5. Subsidy Funding Shares													
Premium subsidies	414,793	418,017	414,408	421,805	419,263	419,069	421,751	416,832	416,944	417,426	-	-	4,180,308
Deductible Subsidies	48,493	56,126	47,288	40,031	38,242	29,839	59,346	77,985	90,032	57,797	-	-	545,179
Subsidy - coinsurance out-of-pocket Max	33,131	43,341	44,206	49,441	52,884	60,004	(194)	211	3,362	9,940	-	-	296,326
Total Subsidies	496,417	517,484	505,902	511,277	510,389	508,912	480,903	495,028	510,338	485,163	-	-	5,021,813
Subsidy Funding Needed by Source in addition to Section 3 Funding Shares													
Providers	248,209	258,742	252,951	255,639	255,195	254,456	240,452	247,514	255,169	242,582	-	-	2,510,909
Insurers	248,208	258,742	252,951	255,638	255,194	254,456	240,451	247,514	255,169	242,581	-	-	2,510,904
6. Year-to-Date Adjusted Program Costs Under s.149.143(1) (Including Subsidy Costs)													
Policyholders	8,199,885	9,203,665	10,276,871	7,974,242	9,286,115	8,099,708	8,394,125	6,026,324	8,412,064	8,230,581	-	-	84,103,580
Providers	2,981,504	3,326,630	3,678,574	2,913,719	3,350,567	2,954,358	3,038,493	2,256,288	3,059,191	2,986,109	-	-	30,545,433
Insurers	2,981,503	3,326,630	3,678,574	2,913,718	3,350,566	2,954,358	3,038,492	2,256,288	3,059,191	2,986,108	-	-	30,545,428
7. Non-GPR Revenues by Source Including GPR Subsidies Under s.20.435(4)(ah)													
Policyholders													
Premium	8,474,728	9,012,618	9,504,746	8,786,924	9,147,047	9,146,205	8,567,887	8,932,403	8,981,347	8,505,851	-	-	89,059,756
Premium and Deductible Subsidies Credited to Policyholders	496,417	517,484	505,902	511,277	510,389	508,912	480,903	495,028	510,338	485,163	-	-	5,021,813
Subtotal	8,971,145	9,530,102	10,010,648	9,298,201	9,657,436	9,655,117	9,048,790	9,427,431	9,491,685	8,991,014	-	-	94,081,569
Providers	2,883,238	3,032,044	3,449,741	2,856,819	3,383,772	3,568,887	3,178,269	2,127,148	3,422,200	3,008,098	-	-	30,910,216
Insurers	3,239,924	3,239,924	3,239,924	3,239,924	3,239,924	3,239,924	3,239,924	3,239,924	3,239,924	3,239,924	-	-	32,399,240
Total	15,094,307	15,802,070	16,700,313	15,394,944	16,281,132	16,463,928	15,466,983	14,794,503	16,153,809	15,239,036	-	-	157,391,025

8. Interim Estimate of Surplus/(Deficit) Account Balance for FY 2006

Policyholders

Prior Period Surplus / (Deficit)	9,542,625	10,313,885	10,640,322	10,374,099	11,698,058	12,069,379	12,524,565	13,179,230	16,580,337	17,659,958	-	-	9,542,625
Premium (Including Premium and Deductible Subsidies)	8,971,145	9,530,102	10,010,648	9,298,201	9,657,436	9,655,117	9,048,790	9,427,431	9,491,685	8,991,014	-	-	94,081,569
Less Cost	8,199,885	9,203,665	10,276,871	7,974,242	9,286,115	8,099,708	8,394,125	6,026,324	8,412,064	8,230,581	-	-	84,103,580
Less Unfunded Policyholder Subsidies	-	-	-	-	-	1,100,223	-	-	-	-	-	-	1,100,223
Monthly Change	771,260	326,437	(266,223)	1,323,959	371,321	455,186	654,665	3,401,107	1,079,621	760,433	-	-	8,877,766
Ending Surplus / (Deficit)	10,313,885	10,640,322	10,374,099	11,698,058	12,069,379	12,524,565	13,179,230	16,580,337	17,659,958	18,420,391	-	-	18,420,391
Assigned Surplus to SFY 2006	-	-	-	-	-	-	-	-	-	-	-	-	-
Unassigned Surplus	10,313,885	10,640,322	10,374,099	11,698,058	12,069,379	12,524,565	13,179,230	16,580,337	17,659,958	18,420,391	-	-	18,420,391

Providers

Prior Period Surplus / (Deficit)	(2,718,521)	(2,816,787)	(3,111,373)	(3,340,206)	(3,397,106)	(3,363,901)	(2,749,372)	(2,609,596)	(2,738,736)	(2,375,727)	-	-	(2,718,521)
Contribution	2,883,238	3,032,044	3,449,741	2,856,819	3,383,772	3,568,887	3,178,269	2,127,148	3,422,200	3,008,098	-	-	30,910,216
Less Cost	2,981,504	3,326,630	3,678,574	2,913,719	3,350,567	2,954,358	3,038,493	2,256,288	3,059,191	2,986,109	-	-	30,545,433
Premium Subsidy Underpayment Adj.	-	-	-	-	-	-	-	-	-	-	-	-	-
Monthly Change	(98,266)	(294,586)	(228,833)	(56,900)	33,205	614,529	139,776	(129,140)	363,009	21,989	-	-	364,783
Ending Surplus / (Deficit)	(2,816,787)	(3,111,373)	(3,340,206)	(3,397,106)	(3,363,901)	(2,749,372)	(2,609,596)	(2,738,736)	(2,375,727)	(2,353,738)	-	-	(2,353,738)

Insurers

Prior Period Surplus / (Deficit)	3,677,147	3,935,568	3,848,862	3,410,212	3,736,418	3,625,776	3,911,342	4,112,774	5,096,410	5,277,143	-	-	3,677,147
Assessment	3,239,924	3,239,924	3,239,924	3,239,924	3,239,924	3,239,924	3,239,924	3,239,924	3,239,924	3,239,924	-	-	32,399,240
Less Cost	2,981,503	3,326,630	3,678,574	2,913,718	3,350,566	2,954,358	3,038,492	2,256,288	3,059,191	2,986,108	-	-	30,545,428
Premium Subsidy Underpayment Adj.	-	-	-	-	-	-	-	-	-	-	-	-	-
Monthly Change	258,421	(86,706)	(438,650)	326,206	(110,642)	285,566	201,432	983,636	180,733	253,816	-	-	1,853,812
Ending Surplus / (Deficit)	3,935,568	3,848,862	3,410,212	3,736,418	3,625,776	3,911,342	4,112,774	5,096,410	5,277,143	5,530,959	-	-	5,530,959

Unfunded Deductible and Coinsurance Subsidy

Prior Period Surplus / (Deficit)	(1,100,223)	(1,181,847)	(1,281,314)	(1,372,808)	(1,462,280)	(453,183)	(543,026)	(602,178)	(680,374)	(773,768)	-	-	-
Monthly Change	(81,624)	(99,467)	(91,494)	(89,472)	(91,126)	(89,843)	(59,152)	(78,196)	(93,394)	(67,737)	-	-	(841,505)
Ending Surplus / (Deficit)	(1,181,847)	(1,281,314)	(1,372,808)	(1,462,280)	(1,553,406)	(543,026)	(602,178)	(680,374)	(773,768)	(841,505)	-	-	(841,505)

Total HIRSP Retained Earnings	10,250,819	10,096,497	9,071,297	10,575,090	10,777,848	13,143,509	14,080,230	18,257,637	19,787,606	20,756,107	-	-	20,756,107
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Wisconsin Health Insurance Risk Sharing Plan
April 30, 2006 (July 2005 - March 2006 Restated)
Fiscal Year 2006

Unaudited Balance Sheet

Assets	Restated Jul	Restated Aug	Restated Sep	Restated Oct	Restated Nov	Restated Dec	Restated Jan	Restated Feb	Restated Mar	Apr	May	Jun
Cash and Cash Equivalents	44,046,067	41,252,806	48,788,689	52,183,513	44,817,788	51,859,495	47,806,826	48,241,962	54,340,305	55,216,243	-	-
Other Receivables ⁽²⁾	629,508	448,884	767,911	486,161	466,808	543,408	506,563	490,718	774,006	603,216	-	-
Drug Rebates Receivable	1,816,840	1,652,849	1,894,871	2,136,068	2,309,997	2,242,298	2,182,513	2,259,391	2,233,741	2,162,727	-	-
Assessments Receivable	38,902,416	30,923,047	27,539,749	20,117,978	17,635,540	17,392,438	15,711,723	8,007,996	7,060,638	1,877,780	-	-
Prepaid Items	-	-	-	-	-	-	-	-	-	-	-	-
Total Assets	85,394,831	74,277,586	78,991,220	74,923,720	65,230,133	72,037,639	66,207,625	59,000,067	64,408,690	59,859,966	-	-
Liabilities and Fund Equity												
Liabilities:												
Unpaid Medical Loss Liabilities	20,350,824	19,170,425	20,550,019	19,729,472	19,237,659	20,026,215	17,610,903	15,853,889	14,707,367	14,653,853	-	-
Unpaid Prescription Drug Loss Liabilities	2,904,436	2,491,878	2,722,729	2,618,209	852,329	987,845	745,609	914,766	874,032	997,177	-	-
Unpaid Loss Adjustment Expense	660,000	660,000	660,000	660,000	660,000	660,000	660,000	660,000	660,000	660,000	-	-
Unearned Premiums	15,112,758	9,058,807	16,354,912	14,868,208	8,809,678	15,500,229	14,628,123	8,516,616	16,084,636	13,950,497	-	-
Unearned Assessments	35,639,168	32,403,320	29,163,396	25,923,056	22,683,132	19,443,208	16,203,283	12,963,359	9,723,434	6,483,510	-	-
Accounts Payable and Other Accrued Liabilities	476,826	396,659	468,867	549,685	2,209,487	2,276,633	2,279,477	1,833,800	2,571,615	2,358,822	-	-
Total Liabilities	75,144,012	64,181,089	69,919,923	64,348,630	54,452,285	58,894,130	52,127,395	40,742,430	44,621,084	39,103,859	-	-
Fund Equity:												
Policyholder	10,313,885	10,640,322	10,374,099	11,698,058	12,069,379	12,524,565	13,179,230	16,580,337	17,659,958	18,420,391	-	-
Providers	(2,816,787)	(3,111,373)	(3,340,206)	(3,397,106)	(3,363,901)	(2,749,372)	(2,609,596)	(2,738,736)	(2,375,727)	(2,353,738)	-	-
Insurers	3,935,568	3,848,862	3,410,212	3,736,418	3,625,776	3,911,342	4,112,774	5,096,410	5,277,143	5,530,959	-	-
Unfunded Deductible and Coinsurance Subsidy	(1,181,847)	(1,281,314)	(1,372,808)	(1,462,280)	(1,553,406)	(543,026)	(602,178)	(680,374)	(773,768)	(841,505)	-	-
Total Retained Earnings	10,250,819	10,096,497	9,071,297	10,575,090	10,777,848	13,143,509	14,080,230	18,257,637	19,787,606	20,756,107	-	-
Total Liabilities and Fund Equity	85,394,831	74,277,586	78,991,220	74,923,720	65,230,133	72,037,639	66,207,625	59,000,067	64,408,690	59,859,966	-	-

WISCONSIN HEALTH INSURANCE RISK SHARING PLAN
MONTHLY PROVIDER CONTRIBUTION REPORT
AS OF APRIL 2006 MONTH END (4/26/2006)

Provider Share Calculation for the Current Month - Claims by Claim Type					
Regular Claims					
Claim Type	Billed Charges	U&C Percentage	Usual and Customary	Less HIRSP Allowed Charges	Provider Share
Professional	\$ 6,999,323.67	28.5%	\$ 5,004,516.42	\$ 3,075,769.68	\$ 1,928,746.74
Hospital Outpatient	\$ 3,839,976.63	28.5%	\$ 2,745,583.29	\$ 2,387,264.07	\$ 358,319.22
Hospital Inpatient	\$ 4,488,419.28	28.5%	\$ 3,209,219.79	\$ 2,514,270.62	\$ 694,949.17
Nursing Home	\$ 30,841.42	28.5%	\$ 22,051.62	\$ 29,729.54	\$ (7,677.92)
Other	\$ 580,492.51	28.5%	\$ 415,052.14	\$ 324,490.18	\$ 90,561.96
Total	\$ 15,939,053.51		\$ 11,396,423.26	\$ 8,331,524.09	\$ 3,064,899.17

Crossover Claims					
Claim Type	Medicare Allowed Charges	Medicare Paid	HIRSP Paid	HIRSP Deductible/ Coinsurance	Provider Share
Professional	\$ 512,531.12	\$ 291,097.39	\$ 163,062.29	\$ 66,743.17	\$ (8,371.73)
Hospital Outpatient	\$ 492,357.09	\$ 394,814.02	\$ 92,655.42	\$ 34,474.63	\$ (29,586.98)
Hospital Inpatient	\$ 734,691.71	\$ 488,417.82	\$ 246,418.04	\$ 2,266.48	\$ (2,410.63)
Nursing Home	\$ 70,006.94	\$ 48,667.78	\$ 17,788.14	\$ 741.23	\$ 2,809.79
Other	\$ 102,977.55	\$ 62,836.65	\$ 29,368.34	\$ 9,731.94	\$ 1,040.62
Total	\$ 1,912,564.41	\$ 1,285,833.66	\$ 549,292.23	\$ 113,957.45	\$ (36,518.93)

Provider Contribution on the Increase(Decrease) in Unpaid Losses	\$ (20,282.00)
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Total Provider Contribution Non-Pharmacy	\$ 3,008,098.24
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Pharmacy Claims					
Claim Type	Billed Charges	U&C Percentage	Usual and Customary	Less HIRSP Allowed Charges	Provider Share
Prescription Drug not processed by PBM	\$ -	0.0%			\$ -
Prescription Drug processed by PBM	\$ 5,640,888.39	0.0%	\$ 4,041,999.87	\$ 4,041,999.87	\$ -
Total Provider Contribution Pharmacy	\$ 5,640,888.39		\$ 4,041,999.87	\$ 4,041,999.87	\$ -

Wisconsin Health Insurance Risk Sharing Plan
for the Period Ended April 30, 2006 (January - March 2006 Restated)
Calendar Year 2006

Unaudited Statement of Revenues, Expenses, and Changes in Retained Earnings													
Operating Revenues	Restated Jan	Restated Feb	Restated Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date
Gross Premiums	8,989,638	9,349,235	9,398,291	8,923,277	-	-	-	-	-	-	-	-	36,660,441
Premium Subsidized	(421,751)	(416,832)	(416,944)	(417,426)	-	-	-	-	-	-	-	-	(1,672,953)
Net Premium Revenues	8,567,887	8,932,403	8,981,347	8,505,851	-	-	-	-	-	-	-	-	34,987,488
Provider Contribution	3,178,269	2,127,148	3,422,200	3,008,098	-	-	-	-	-	-	-	-	11,735,715
Insurer Assessments	3,239,924	3,239,924	3,239,924	3,239,924	-	-	-	-	-	-	-	-	12,959,696
Total Operating Revenues	14,986,080	14,299,475	15,643,471	14,753,873	-	-	-	-	-	-	-	-	59,682,899
Operating Expenses													
Medical Losses:													
Losses Paid or Approved for Payment ⁽³⁾	13,452,907	8,608,171	11,110,056	9,778,071	-	-	-	-	-	-	-	-	42,949,205
Increase (Decrease) in Unpaid Losses	(3,287,240)	(2,414,137)	(1,583,347)	(73,796)	-	-	-	-	-	-	-	-	(7,358,520)
Deductible Subsidy Paid	59,346	77,985	90,032	57,797	-	-	-	-	-	-	-	-	285,160
Total Medical Losses	10,225,013	6,272,019	9,616,741	9,762,072	-	-	-	-	-	-	-	-	35,875,845
Pharmacy Losses:													
Losses Paid or Approved for Payment	3,948,381	3,462,966	4,459,062	3,644,824	-	-	-	-	-	-	-	-	15,515,233
Increase (Decrease) in Unpaid Losses	(242,236)	169,157	(40,734)	123,145	-	-	-	-	-	-	-	-	9,332
Drug Rebates	(225,621)	(241,803)	(245,795)	(227,956)	-	-	-	-	-	-	-	-	(941,175)
Subsidy - Coinsurance Out-of-Pocket Max	(194)	211	3,362	9,940	-	-	-	-	-	-	-	-	13,319
Total Pharmacy Losses	3,480,330	3,390,531	4,175,895	3,549,953	-	-	-	-	-	-	-	-	14,596,709
Total Losses	13,705,343	9,662,550	13,792,636	13,312,025	-	-	-	-	-	-	-	-	50,472,554
Loss adjustment expenses	-	-	-	-	-	-	-	-	-	-	-	-	-
Administrative expenses													
WPS Admin Fees	374,550	423,089	334,610	529,243	-	-	-	-	-	-	-	-	1,661,492
Navitus Admin Fees	101,640	118,051	104,071	104,214	-	-	-	-	-	-	-	-	427,976
DHFS Admin Fees	26,584	19,976	16,541	5,862	-	-	-	-	-	-	-	-	68,963
EDS Admin Fees	-	-	-	-	-	-	-	-	-	-	-	-	-
UGS Admin Fees	-	-	-	-	-	-	-	-	-	-	-	-	-
Milliman USA Actuarial Services	6,929	45,576	45,516	14,706	-	-	-	-	-	-	-	-	112,727
Other Admin Fees	3,025	3,200	1,750	16,555	-	-	-	-	-	-	-	-	24,530
Total Administrative Expenses	512,728	609,892	502,488	670,580	-	-	-	-	-	-	-	-	2,295,688
Referral fees	6,195	2,940	6,930	6,650	-	-	-	-	-	-	-	-	22,715
Total Operating Expenses	14,224,266	10,275,382	14,302,054	13,989,255	-	-	-	-	-	-	-	-	52,790,957
Net Operating Income (Loss)	761,814	4,024,093	1,341,417	764,618	-	-	-	-	-	-	-	-	6,891,942
Non-Operating Revenues (Expenses)													
Federal Grant	-	-	-	-	-	-	-	-	-	-	-	-	-
Investment income	174,907	153,314	188,552	203,883	-	-	-	-	-	-	-	-	720,656
Total Non-operating Revenues (Expenses)	174,907	153,314	188,552	203,883	-	-	-	-	-	-	-	-	720,656
Net Income (Loss)	936,721	4,177,407	1,529,969	968,501	-	-	-	-	-	-	-	-	7,612,598
Additions to Retained Earnings													
Policyholder													
Retained Earnings, Beginning of Period	12,524,565	13,179,230	16,580,337	17,659,958	-	-	-	-	-	-	-	-	12,524,565
Unfunded Policyholder Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Current Earnings	654,665	3,401,107	1,079,621	760,433	-	-	-	-	-	-	-	-	5,895,826
Retained Earnings, End of Period⁽¹⁾	13,179,230	16,580,337	17,659,958	18,420,391	-	-	-	-	-	-	-	-	18,420,391
Providers													
Retained Earnings, Beginning of Period	(2,749,372)	(2,609,596)	(2,738,736)	(2,375,727)	-	-	-	-	-	-	-	-	(2,749,372)
Premium Subsidy Underpayment Adj.	-	-	-	-	-	-	-	-	-	-	-	-	-
Current Earnings	139,776	(129,140)	363,009	21,989	-	-	-	-	-	-	-	-	395,634
Retained Earnings, End of Period	(2,609,596)	(2,738,736)	(2,375,727)	(2,353,738)	-	-	-	-	-	-	-	-	(2,353,738)
Insurers													
Retained Earnings, Beginning of Period	3,911,342	4,112,774	5,096,410	5,277,143	-	-	-	-	-	-	-	-	3,911,342
Premium Subsidy Underpayment Adj.	-	-	-	-	-	-	-	-	-	-	-	-	-
Current Earnings	201,432	983,636	180,733	253,816	-	-	-	-	-	-	-	-	1,619,617
Retained Earnings, End of Period	4,112,774	5,096,410	5,277,143	5,530,959	-	-	-	-	-	-	-	-	5,530,959
Unfunded Deductible and Coinsurance Subsidy													
Retained Earnings, Beginning of Period	(543,026)	(602,178)	(680,374)	(773,768)	-	-	-	-	-	-	-	-	(543,026)
Current Earnings	(59,152)	(78,196)	(93,394)	(67,737)	-	-	-	-	-	-	-	-	(298,479)
Retained Earnings, End of Period	(602,178)	(680,374)	(773,768)	(841,505)	-	-	-	-	-	-	-	-	(841,505)
Total Retained Earnings	14,080,230	18,257,637	19,787,606	20,756,107	-	-	-	-	-	-	-	-	20,756,107

Note: There has been a change to the Provider Contribution calculation for July 2005-March 2006. These months have been restated and will not match those found in prior monthly reports. Please see the notes provided on page 3 of the Monthly Report for a summary of the changes.

WISCONSIN HEALTH INSURANCE RISK SHARING PLAN
2006 CALENDAR YEAR DETAIL OF MISC REVENUE & ADMIN EXPENSES
AS OF APRIL 2006

MISC REVENUE	JAN 05	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	YEAR TO DATE TOTAL
													-
													-
													-
													-
													-
													-
													-
TOTAL MISC REVENUE	-	-	-	-	-	-	-	-	-	-	-	-	-

MISC ADMIN EXP	JAN 05	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	YEAR TO DATE TOTAL
LAB Audit Fee	1,750.00	1,750.00	1,750.00	1,750.00									7,000.00
I PRO	600.00	1,450.00											2,050.00
Permedion	675.00												675.00
Authority Transition Costs				14,805.34									14,805.34
													-
													-
													-
													-
													-
													-
													-
													-
													-
													-
TOTAL MISC ADMIN EXP	3,025.00	3,200.00	1,750.00	16,555.34	-	-	-	-	-	-	-	-	24,530.34

Wisconsin Health Insurance Risk Sharing Plan
Calendar Year 2006 Interim Reconciliation
As of April 30, 2006 (January - March 2006 Restated)

	Restated Jan	Restated Feb	Restated Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date
1. Operating and Administrative Costs under s.149.143(1)													
Medical Losses Paid or Approved for Payment	13,452,907	8,608,171	11,110,056	9,778,071	-	-	-	-	-	-	-	-	42,949,205
Increase (Decrease) in Unpaid Medical Losses	(3,287,240)	(2,414,137)	(1,583,347)	(73,796)	-	-	-	-	-	-	-	-	(7,358,520)
Pharmacy Losses Paid or Approved for Payment	3,948,381	3,462,966	4,459,062	3,644,824	-	-	-	-	-	-	-	-	15,515,233
Increase (Decrease) in Unpaid Pharmacy Losses	(242,236)	169,157	(40,734)	123,145	-	-	-	-	-	-	-	-	9,332
Drug Rebates	(225,621)	(241,803)	(245,795)	(227,956)	-	-	-	-	-	-	-	-	(941,175)
Total Administrative Expenses	518,923	612,832	509,418	677,230	-	-	-	-	-	-	-	-	2,318,403
Loss Adjustment Expense	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Operating Expense	14,165,114	10,197,186	14,208,660	13,921,518	-	-	-	-	-	-	-	-	52,492,478
2. Adjustments to Operating and Administrative Costs													
Total Non-operating Revenue (Expense)	174,907	153,314	188,552	203,883	-	-	-	-	-	-	-	-	720,656
3. Total Fiscal Year Program Costs to be Split 60% 20% 20%	13,990,207	10,043,872	14,020,108	13,717,635	-	-	-	-	-	-	-	-	51,771,822
4. Year-to-Date Adjusted Program Costs Under s.149.143(1) (Excluding Subsidy Costs)													
Funding Shares													
60% Policyholders	8,394,125	6,026,324	8,412,064	8,230,581	-	-	-	-	-	-	-	-	31,063,094
20% Providers	2,798,041	2,008,774	2,804,022	2,743,527	-	-	-	-	-	-	-	-	10,354,364
20% Insurers	2,798,041	2,008,774	2,804,022	2,743,527	-	-	-	-	-	-	-	-	10,354,364
5. Subsidy Funding Shares													
Premium subsidies	421,751	416,832	416,944	417,426	-	-	-	-	-	-	-	-	1,672,953
Deductible Subsidies	59,346	77,985	90,032	57,797	-	-	-	-	-	-	-	-	285,160
Subsidy - coinsurance out-of-pocket Max	(194)	211	3,362	9,940	-	-	-	-	-	-	-	-	13,319
Total Subsidies	480,903	495,028	510,338	485,163	-	-	-	-	-	-	-	-	1,971,432
Subsidy Funding Needed by Source in addition to Section 3 Funding Shares													
Providers	240,452	247,514	255,169	242,582	-	-	-	-	-	-	-	-	985,717
Insurers	240,451	247,514	255,169	242,581	-	-	-	-	-	-	-	-	985,715
6. Year-to-Date Adjusted Program Costs Under s.149.143(1) (Including Subsidy Costs)													
Policyholders	8,394,125	6,026,324	8,412,064	8,230,581	-	-	-	-	-	-	-	-	31,063,094
Providers	3,038,493	2,256,288	3,059,191	2,986,109	-	-	-	-	-	-	-	-	11,340,081
Insurers	3,038,492	2,256,288	3,059,191	2,986,108	-	-	-	-	-	-	-	-	11,340,079
7. Non-GPR Revenues by Source Including GPR Subsidies Under s.20.435(4)(ah)													
Policyholders													
Premium	8,567,887	8,932,403	8,981,347	8,505,851	-	-	-	-	-	-	-	-	34,987,488
Premium and Deductible Subsidies Credited to Policyholders	480,903	495,028	510,338	485,163	-	-	-	-	-	-	-	-	1,971,432
Subtotal	9,048,790	9,427,431	9,491,685	8,991,014	-	-	-	-	-	-	-	-	36,958,920
Providers	3,178,269	2,127,148	3,422,200	3,008,098	-	-	-	-	-	-	-	-	11,735,715
Insurers	3,239,924	3,239,924	3,239,924	3,239,924	-	-	-	-	-	-	-	-	12,959,696
Total	15,466,983	14,794,503	16,153,809	15,239,036	-	-	-	-	-	-	-	-	61,654,331

8. Interim Estimate of Surplus/(Deficit) Account Balance for FY 2005

Policyholders													
Prior Period Surplus / (Deficit)	12,524,565	13,179,230	16,580,337	17,659,958	-	-	-	-	-	-	-	-	12,524,565
Premium (Including Premium and Deductible Subsidies)	9,048,790	9,427,431	9,491,685	8,991,014	-	-	-	-	-	-	-	-	36,958,920
Less Cost	8,394,125	6,026,324	8,412,064	8,230,581	-	-	-	-	-	-	-	-	31,063,094
Less Unfunded Policyholder Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Monthly Change	654,665	3,401,107	1,079,621	760,433	-	-	-	-	-	-	-	-	5,895,826
Ending Surplus / (Deficit)	13,179,230	16,580,337	17,659,958	18,420,391	-	-	-	-	-	-	-	-	18,420,391
Assigned Surplus to SFY 2005	-	-	-	-	-	-	-	-	-	-	-	-	-
Unassigned Surplus	13,179,230	16,580,337	17,659,958	18,420,391	-	-	-	-	-	-	-	-	18,420,391
Providers													
Prior Period Surplus / (Deficit)	(2,749,372)	(2,609,596)	(2,738,736)	(2,375,727)	-	-	-	-	-	-	-	-	(2,749,372)
Contribution	3,178,269	2,127,148	3,422,200	3,008,098	-	-	-	-	-	-	-	-	11,735,715
Less Cost	3,038,493	2,256,288	3,059,191	2,986,109	-	-	-	-	-	-	-	-	11,340,081
Premium Subsidy Underpayment Adj.	-	-	-	-	-	-	-	-	-	-	-	-	-
Monthly Change	139,776	(129,140)	363,009	21,989	-	-	-	-	-	-	-	-	395,634
Ending Surplus / (Deficit)	(2,609,596)	(2,738,736)	(2,375,727)	(2,353,738)	-	-	-	-	-	-	-	-	(2,353,738)
Insurers													
Prior Period Surplus / (Deficit)	3,911,342	4,112,774	5,096,410	5,277,143	-	-	-	-	-	-	-	-	3,911,342
Assessment	3,239,924	3,239,924	3,239,924	3,239,924	-	-	-	-	-	-	-	-	12,959,696
Less Cost	3,038,492	2,256,288	3,059,191	2,986,108	-	-	-	-	-	-	-	-	11,340,079
Premium Subsidy Underpayment Adj.	-	-	-	-	-	-	-	-	-	-	-	-	-
Monthly Change	201,432	983,636	180,733	253,816	-	-	-	-	-	-	-	-	1,619,617
Ending Surplus / (Deficit)	4,112,774	5,096,410	5,277,143	5,530,959	-	-	-	-	-	-	-	-	5,530,959
Unfunded Deductible and Coinsurance Subsidy													
Prior Period Surplus / (Deficit)	(543,026)	(602,178)	(680,374)	(773,768)	-	-	-	-	-	-	-	-	(543,026)
Monthly Change	(59,152)	(78,196)	(93,394)	(67,737)	-	-	-	-	-	-	-	-	(298,479)
Ending Surplus / (Deficit)	(602,178)	(680,374)	(773,768)	(841,505)	-	-	-	-	-	-	-	-	(841,505)
Total HIRSP Retained Earnings													
	14,080,230	18,257,637	19,787,606	20,756,107	-	-	-	-	-	-	-	-	20,756,107

Wisconsin Health Insurance Risk Sharing Plan
April 30, 2006 (January - March 2006 Restated)
Calendar Year 2006

Unaudited Balance Sheet

Assets	Restated Jan	Restated Feb	Restated Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Cash and Cash Equivalents	47,806,826	48,241,962	54,340,305	55,216,243	-	-	-	-	-	-	-	-
Other Receivables ⁽²⁾	506,563	490,718	774,006	603,216	-	-	-	-	-	-	-	-
Drug Rebates Receivable	2,182,513	2,259,391	2,233,741	2,162,727	-	-	-	-	-	-	-	-
Assessments Receivable	15,711,723	8,007,996	7,060,638	1,877,780	-	-	-	-	-	-	-	-
Prepaid Items	-	-	-	-	-	-	-	-	-	-	-	-
Total Assets	66,207,625	59,000,067	64,408,690	59,859,966	-	-	-	-	-	-	-	-
Liabilities and Fund Equity												
Liabilities:												
Unpaid Medical loss Liabilities	17,610,903	15,853,889	14,707,367	14,653,853	-	-	-	-	-	-	-	-
Unpaid Prescription Drug Loss Liabilities	745,609	914,766	874,032	997,177	-	-	-	-	-	-	-	-
Unpaid Loss Adjustment Expense	660,000	660,000	660,000	660,000	-	-	-	-	-	-	-	-
Unearned Premiums	14,628,123	8,516,616	16,084,636	13,950,497	-	-	-	-	-	-	-	-
Unearned Assessments	16,203,283	12,963,359	9,723,434	6,483,510	-	-	-	-	-	-	-	-
Accounts Payable and Other Accrued Liabilities	2,279,477	1,833,800	2,571,615	2,358,822	-	-	-	-	-	-	-	-
Total Liabilities	52,127,395	40,742,430	44,621,084	39,103,859	-	-	-	-	-	-	-	-
Fund Equity:												
Policyholder	13,179,230	16,580,337	17,659,958	18,420,391	-	-	-	-	-	-	-	-
Providers	(2,609,596)	(2,738,736)	(2,375,727)	(2,353,738)	-	-	-	-	-	-	-	-
Insurers	4,112,774	5,096,410	5,277,143	5,530,959	-	-	-	-	-	-	-	-
Unfunded Deductible and Coinsurance Subsidy	(602,178)	(680,374)	(773,768)	(841,505)	-	-	-	-	-	-	-	-
Total Retained Earnings	14,080,230	18,257,637	19,781,606	20,756,107	-	-	-	-	-	-	-	-
Total Liabilities and Fund Equity	66,207,625	59,000,067	64,408,690	59,859,966	-	-	-	-	-	-	-	-

WISCONSIN HEALTH INSURANCE RISK SHARING PLAN

EARNED PREMIUM

FISCAL YEAR 2006

EARNED PREMIUM	
MONTH	FY 06
JUL	8,474,728
AUG	9,012,618
SEP	9,504,746
OCT	8,786,924
NOV	9,147,047
DEC	9,146,205
JAN	8,567,887
FEB	8,932,403
MAR	8,981,347
APR	8,505,851
MAY	
JUN	
TOTAL	\$ 89,059,756

Wisconsin Health Insurance Risk Sharing Plan

Assessment Status

As of April 30, 2006

Prior Fiscal Assessments Receivable Balance: \$ 19.63

Fiscal Year 2006 Assessment Amount: \$ 38,883,169.06

Less: Payments Received

2005 07	0.00
2005 08	(7,983,385.56)
2005 09	(3,360,556.48)
2005 10	(7,421,282.02)
2005 11	(2,482,438.20)
2005 12	(243,087.94)
2006 01	(1,680,715.62)
2006 02	(7,703,726.58)
2006 03	(947,358.77)
2006 04	<u>(5,182,857.86)</u>

Current Year Total \$ 1,877,760.03

Total Assessments Receivable Balance: \$ 1,877,779.66

WISCONSIN HEALTH INSURANCE RISK SHARING PLAN

Monthly Applicant Activity

For April 2006

Number of Applications Pending	March	165
Number of Applications Received	April	416
Number of Applications Rejected	April	10
Number of Applications Closed	April	64
Number of Applications Pending	April	109
Number of Applications Approved	April	398

Detail of Applications Rejected

Eligible for Group Health Coverage	4
Current Medicaid Coverage	0
Not a Wisconsin Resident	0
Did not Qualify for lost Employer Coverage	1
65 or Older	0
Previous HIRSP < 12 Months Ago	1
Currently Covered by Other Insurance	4
No Medical Reason	0
Insufficient Premium Submitted	0
Total	10

Detail of Applications Closed

Applicant Request	11
Proper Eligibility Requested, never received	52
Application Data Requested, never received	1
Total	64

WISCONSIN HEALTH INSURANCE RISK SHARING PLAN

Monthly Applicant Activity

April, 2006

A.	Medicare Eligible	0
B.	HIV +	3
C.	Eligible Individual	189
D.	Letter of Medical Eligibility	197
1.	Letter of Rejection By:	
	American Family	19
	American Medical Security Group	8
	American Republic	7
	Assurant Health	13
	Blue Cross & Blue Shield United of Wisconsin	53
	Central Reserve Life Insurance	1
	Christian Care Medi-Share	1
	Dean Health Plan	1
	Empire Fire and Marine Insurance Company	1
	Golden Rule Insurance Company	10
	Group Health Cooperative	2
	Humana Insurance Company	24
	Mega Life and Health Insurance	13
	Mid-West National Life Insurance Company of	2
	Midwest Security Life Insurance	1
	Pekin Life Insurance	3
	Physicians Mutual Insurance Company	1
	Physicians Plus Insurance	1
	Security Health Plan	10
	United HealthCare Insurance	1
	Unity Health Plan	1
	Wisconsin Physicians Service Insurance	17
2.	Notice of Benefit Reduction	7
3.	Notice of Premium increase due to a Health Reason	2
Total		398

WISCONSIN HEALTH INSURANCE RISK SHARING PLAN

Restated Monthly Enrollment Through April 2006 Month End

	Total Subsidy				Total Non-Subsidy					Combined Total			
	Plan 1A	Plan 2	Total		Plan 1A	Plan 1B	Plan 2	Total		Plan 1A	Plan 1B	Plan 2	Total
May-05	2,958	737	3,695		4,873	9,474	963	15,310		7,831	9,474	1,700	19,005
June-05	2,976	738	3,714		4,937	9,630	975	15,542		7,913	9,630	1,713	19,256
July-05	2,708	708	3,416		5,041	9,534	1,001	15,576		7,749	9,534	1,709	18,992
August-05	2,737	702	3,439		5,013	9,614	989	15,616		7,750	9,614	1,691	19,055
September-05	2,744	697	3,441		4,963	9,640	964	15,567		7,707	9,640	1,661	19,008
October-05	2,794	686	3,480		4,850	9,610	927	15,387		7,644	9,610	1,613	18,867
November-05	2,795	679	3,474		4,848	9,661	908	15,417		7,643	9,661	1,587	18,891
December-05	2,812	670	3,482		4,831	9,719	894	15,444		7,643	9,719	1,564	18,926
January-06	2,822	637	3,459		4,380	10,148	818	15,346		7,202	10,148	1,455	18,805
February-06	2,807	619	3,426		4,388	10,208	784	15,380		7,195	10,208	1,403	18,806
March-06	2,823	601	3,424		4,396	10,317	758	15,471		7,219	10,317	1,359	18,895
April-06	2,836	576	3,412		4,417	10,402	717	15,536		7,253	10,402	1,293	18,948

Detail of Total Subsidy Policies in Force as of April 2006 Month End

	Level 0	Level 1	Level 2	Level 3	Level 4	Level 5	Total
May-05	15,310	516	511	686	1,482	500	19,005
June-05	15,542	515	513	692	1,494	500	19,256
July-05	15,576	432	473	657	1,360	494	18,992
August-05	15,616	433	476	656	1,379	495	19,055
September-05	15,567	432	475	650	1,393	491	19,008
October-05	15,387	429	479	651	1,429	492	18,867
November-05	15,417	422	480	650	1,434	488	18,891
December-05	15,444	423	475	658	1,441	485	18,926
January-06	15,346	406	461	668	1,474	450	18,805
February-06	15,380	397	456	658	1,475	440	18,806
March-06	15,471	393	452	656	1,487	436	18,895
April-06	15,536	391	443	655	1,494	429	18,948

Level 0 = Income > \$25,000

Level 1 = Income \$17,000-\$19,999

Level 2 = Income \$14,000-\$16,999

Level 3 = Income \$10,000-\$13,999

Level 4 = Income < or equal to \$9,999

Level 5 = Income \$20,000-\$24,999

WISCONSIN HEALTH INSURANCE RISK SHARING PLAN

Total Policies in Force by Plan, Gender and Age Group as of April 2006 Month End

Male

Plan	Gender	Age Group	Number of Policyholders
1A	Male	0-24	447
1A	Male	25-29	248
1A	Male	30-34	179
1A	Male	35-39	235
1A	Male	40-44	384
1A	Male	45-49	465
1A	Male	50-54	499
1A	Male	55-59	433
1A	Male	60-64	360
1A	Male	65+	8
Total			3,258

Female

Plan	Gender	Age Group	Number of Policyholders
1A	Female	0-24	377
1A	Female	25-29	236
1A	Female	30-34	212
1A	Female	35-39	226
1A	Female	40-44	301
1A	Female	45-49	434
1A	Female	50-54	536
1A	Female	55-59	736
1A	Female	60-64	916
1A	Female	65+	21
Total			3,995

Plan	Gender	Age Group	Number of Policyholders
1B	Male	0-24	316
1B	Male	25-29	81
1B	Male	30-34	88
1B	Male	35-39	189
1B	Male	40-44	333
1B	Male	45-49	517
1B	Male	50-54	765
1B	Male	55-59	982
1B	Male	60-64	1,413
1B	Male	65+	12
Total			4,696

Plan	Gender	Age Group	Number of Policyholders
1B	Female	0-24	231
1B	Female	25-29	63
1B	Female	30-34	92
1B	Female	35-39	179
1B	Female	40-44	318
1B	Female	45-49	515
1B	Female	50-54	792
1B	Female	55-59	1,306
1B	Female	60-64	2,190
1B	Female	65+	20
Total			5,706

Plan	Gender	Age Group	Number of Policyholders
2	Male	0-24	2
2	Male	25-29	9
2	Male	30-34	11
2	Male	35-39	27
2	Male	40-44	64
2	Male	45-49	82
2	Male	50-54	107
2	Male	55-59	88
2	Male	60-64	67
2	Male	65+	83
Total			540

Plan	Gender	Age Group	Number of Policyholders
2	Female	0-24	2
2	Female	25-29	2
2	Female	30-34	15
2	Female	35-39	22
2	Female	40-44	51
2	Female	45-49	87
2	Female	50-54	103
2	Female	55-59	124
2	Female	60-64	117
2	Female	65+	230
Total			753

WISCONSIN HEALTH INSURANCE RISK SHARING PLAN

Total Policies in Force by Plan, Gender, Zone and Age Group as of April 2006 Month End

Male

Plan	Zone	Gender	Age Group	Number of Policyholders
1A	1	Male	0-24	29
1A	1	Male	25-29	20
1A	1	Male	30-34	15
1A	1	Male	35-39	29
1A	1	Male	40-44	37
1A	1	Male	45-49	44
1A	1	Male	50-54	39
1A	1	Male	55-59	36
1A	1	Male	60-64	26
1A	1	Male	65+	1
Total				276

Female

Plan	Zone	Gender	Age Group	Number of Policyholders
1A	1	Female	0-24	25
1A	1	Female	25-29	25
1A	1	Female	30-34	22
1A	1	Female	35-39	17
1A	1	Female	40-44	22
1A	1	Female	45-49	31
1A	1	Female	50-54	44
1A	1	Female	55-59	60
1A	1	Female	60-64	74
1A	1	Female	65+	1
Total				321

Plan	Zone	Gender	Age Group	Number of Policyholders
1A	2	Male	0-24	131
1A	2	Male	25-29	85
1A	2	Male	30-34	61
1A	2	Male	35-39	74
1A	2	Male	40-44	108
1A	2	Male	45-49	134
1A	2	Male	50-54	133
1A	2	Male	55-59	124
1A	2	Male	60-64	86
1A	2	Male	65+	2
Total				938

Plan	Zone	Gender	Age Group	Number of Policyholders
1A	2	Female	0-24	130
1A	2	Female	25-29	81
1A	2	Female	30-34	65
1A	2	Female	35-39	81
1A	2	Female	40-44	98
1A	2	Female	45-49	134
1A	2	Female	50-54	157
1A	2	Female	55-59	189
1A	2	Female	60-64	254
1A	2	Female	65+	7
Total				1,196

Plan	Zone	Gender	Age Group	Number of Policyholders
1A	3	Male	0-24	287
1A	3	Male	25-29	143
1A	3	Male	30-34	103
1A	3	Male	35-39	132
1A	3	Male	40-44	239
1A	3	Male	45-49	287
1A	3	Male	50-54	327
1A	3	Male	55-59	273
1A	3	Male	60-64	248
1A	3	Male	65+	5
Total				2,044

Plan	Zone	Gender	Age Group	Number of Policyholders
1A	3	Female	0-24	222
1A	3	Female	25-29	130
1A	3	Female	30-34	125
1A	3	Female	35-39	128
1A	3	Female	40-44	181
1A	3	Female	45-49	269
1A	3	Female	50-54	335
1A	3	Female	55-59	487
1A	3	Female	60-64	588
1A	3	Female	65+	13
Total				2,478

WISCONSIN HEALTH INSURANCE RISK SHARING PLAN

Total Policies in Force by Plan, Gender, Zone and Age Group as of April 2006 Month End

Male

Plan	Zone	Gender	Age Group	Number of Policyholders
1B	1	Male	0-24	22
1B	1	Male	25-29	9
1B	1	Male	30-34	12
1B	1	Male	35-39	18
1B	1	Male	40-44	30
1B	1	Male	45-49	27
1B	1	Male	50-54	49
1B	1	Male	55-59	64
1B	1	Male	60-64	72
1B	1	Male	65+	0
Total				303

Female

Plan	Zone	Gender	Age Group	Number of Policyholders
1B	1	Female	0-24	16
1B	1	Female	25-29	10
1B	1	Female	30-34	13
1B	1	Female	35-39	8
1B	1	Female	40-44	16
1B	1	Female	45-49	35
1B	1	Female	50-54	42
1B	1	Female	55-59	83
1B	1	Female	60-64	127
1B	1	Female	65+	0
Total				350

Plan	Zone	Gender	Age Group	Number of Policyholders
1B	2	Male	0-24	112
1B	2	Male	25-29	20
1B	2	Male	30-34	34
1B	2	Male	35-39	64
1B	2	Male	40-44	89
1B	2	Male	45-49	154
1B	2	Male	50-54	223
1B	2	Male	55-59	268
1B	2	Male	60-64	395
1B	2	Male	65+	6
Total				1,365

Plan	Zone	Gender	Age Group	Number of Policyholders
1B	2	Female	0-24	95
1B	2	Female	25-29	21
1B	2	Female	30-34	31
1B	2	Female	35-39	66
1B	2	Female	40-44	98
1B	2	Female	45-49	160
1B	2	Female	50-54	249
1B	2	Female	55-59	418
1B	2	Female	60-64	626
1B	2	Female	65+	11
Total				1,775

Plan	Zone	Gender	Age Group	Number of Policyholders
1B	3	Male	0-24	182
1B	3	Male	25-29	52
1B	3	Male	30-34	42
1B	3	Male	35-39	107
1B	3	Male	40-44	214
1B	3	Male	45-49	336
1B	3	Male	50-54	493
1B	3	Male	55-59	650
1B	3	Male	60-64	946
1B	3	Male	65+	6
Total				3,028

Plan	Zone	Gender	Age Group	Number of Policyholders
1B	3	Female	0-24	120
1B	3	Female	25-29	32
1B	3	Female	30-34	48
1B	3	Female	35-39	105
1B	3	Female	40-44	204
1B	3	Female	45-49	320
1B	3	Female	50-54	501
1B	3	Female	55-59	805
1B	3	Female	60-64	1,437
1B	3	Female	65+	9
Total				3,581

WISCONSIN HEALTH INSURANCE RISK SHARING PLAN

Total Policies in Force by Plan, Gender, Zone and Age Group as of April 2006 Month End

Male

Plan	Zone	Gender	Age Group	Number of Policyholders
2	1	Male	0-24	0
2	1	Male	25-29	0
2	1	Male	30-34	2
2	1	Male	35-39	6
2	1	Male	40-44	11
2	1	Male	45-49	12
2	1	Male	50-54	13
2	1	Male	55-59	12
2	1	Male	60-64	6
2	1	Male	65+	7
Total				69

Female

Plan	Zone	Gender	Age Group	Number of Policyholders
2	1	Female	0-24	1
2	1	Female	25-29	0
2	1	Female	30-34	4
2	1	Female	35-39	0
2	1	Female	40-44	5
2	1	Female	45-49	8
2	1	Female	50-54	15
2	1	Female	55-59	11
2	1	Female	60-64	8
2	1	Female	65+	22
Total				74

Plan	Zone	Gender	Age Group	Number of Policyholders
2	2	Male	0-24	1
2	2	Male	25-29	2
2	2	Male	30-34	6
2	2	Male	35-39	8
2	2	Male	40-44	20
2	2	Male	45-49	27
2	2	Male	50-54	33
2	2	Male	55-59	20
2	2	Male	60-64	21
2	2	Male	65+	21
Total				159

Plan	Zone	Gender	Age Group	Number of Policyholders
2	2	Female	0-24	1
2	2	Female	25-29	1
2	2	Female	30-34	6
2	2	Female	35-39	10
2	2	Female	40-44	18
2	2	Female	45-49	30
2	2	Female	50-54	29
2	2	Female	55-59	43
2	2	Female	60-64	41
2	2	Female	65+	67
Total				246

Plan	Zone	Gender	Age Group	Number of Policyholders
2	3	Male	0-24	1
2	3	Male	25-29	7
2	3	Male	30-34	3
2	3	Male	35-39	13
2	3	Male	40-44	33
2	3	Male	45-49	43
2	3	Male	50-54	61
2	3	Male	55-59	56
2	3	Male	60-64	40
2	3	Male	65+	55
Total				312

Plan	Zone	Gender	Age Group	Number of Policyholders
2	3	Female	0-24	0
2	3	Female	25-29	1
2	3	Female	30-34	5
2	3	Female	35-39	12
2	3	Female	40-44	28
2	3	Female	45-49	49
2	3	Female	50-54	59
2	3	Female	55-59	70
2	3	Female	60-64	68
2	3	Female	65+	141
Total				433

WISCONSIN HEALTH INSURANCE RISK SHARING PLAN

Total Subsidy/Non-Subsidy as of April 2006 Month End

Plan			Number of Policyholders
1A	Non-subsidized		4,417
1A	Subsidized		2,836
1B	Non-subsidized		10,402
2	Non-subsidized		717
2	Subsidized		576
Total			18,948

Total Subsidy by Level

Subsidy Level	Number of Policyholders
Level 0	15,536
Level 1	391
Level 2	443
Level 3	655
Level 4	1,494
Level 5	429
Total	18,948

	Number of Policyholders
Plan 1A, Zone 1, Non-Subsidized	306
Plan 1A, Zone 1, Subsidized	291
Plan 1A, Zone 2, Non-Subsidized	1,316
Plan 1A, Zone 2, Subsidized	818
Plan 1A, Zone 3, Non-Subsidized	2,795
Plan 1A, Zone 3, Subsidized	1,727
Plan 1B, Zone 1, Non-Subsidized	653
Plan 1B, Zone 2, Non-Subsidized	3,140
Plan 1B, Zone 3, Non-Subsidized	6,609
Plan 2, Zone 1, Non-Subsidized	68
Plan 2, Zone 1, Subsidized	75
Plan 2, Zone 2, Non-Subsidized	223
Plan 2, Zone 2, Subsidized	182
Plan 2, Zone 3, Non-Subsidized	426
Plan 2, Zone 3, Subsidized	319
Total	18,948

Wisconsin Health Insurance Risk Sharing Plan

Monthly Service Report

For: April, 2006

Customer Service/Policyholder Services

Week Ending	Calls Offered	Calls Handled	# Abandoned	% Abandoned	Average Wait (ASA)*	Longest Wait	Average Talk	Service Level**
4/7/2006	3,232	3,194	38	1.20%	00:00:31	00:05:29	00:03:59	93.00%
4/14/2006	2,816	2,774	42	1.50%	00:00:27	00:04:57	00:04:02	93.10%
4/21/2006	2,685	2,657	28	1.00%	00:00:24	00:05:05	00:04:24	95.20%
4/28/2006	3,486	3,458	28	0.80%	00:00:18	00:04:38	00:04:06	97.20%

Historical

05-2005	17,638	17,311	327	1.9 %	00:00:39	00:12:39	00:03:39	89.00%
06-2005	18,966	18,309	657	3.5 %	00:00:57	00:12:07	00:03:48	81.00%
07-2005	12,293	12,150	143	1.2 %	00:00:25	00:07:50	00:04:07	94.00%
08-2005	11,975	11,851	124	1.0 %	00:00:22	00:06:54	00:04:03	96.00%
09-2005	12,065	11,943	122	1.0 %	00:00:20	00:05:26	00:03:54	96.00%
10-2005	11,118	10,962	156	1.4 %	00:00:26	00:09:09	00:04:03	94.00%
11-2005	10,695	10,530	165	1.5 %	00:00:24	00:05:39	00:03:53	95.00%
12-2005	10,808	10,697	111	1.0 %	00:00:25	00:05:52	00:03:55	96.00%
01-2006	11,802	11,654	148	1.3 %	00:00:23	00:06:36	00:03:46	96.00%
02-2006	10,166	10,066	100	1.0 %	00:00:22	00:08:09	00:03:48	96.00%
03-2006	13,146	13,013	133	1.0 %	00:00:24	00:05:42	00:04:10	96.00%
04-2006	12,220	12,083	137	1.1 %	00:00:25	00:05:29	00:04:07	95.00%

Medical Affairs Telephone

4/7/2006	182	179	3	1.60%	00:00:31	00:04:25	00:03:00	92.30%
4/14/2006	176	172	4	2.30%	00:00:31	00:07:54	00:03:17	93.20%
4/21/2006	199	195	4	2.00%	00:00:25	00:05:10	00:03:20	94.00%
4/28/2006	166	163	3	1.80%	00:00:22	00:02:41	00:03:27	97.60%

PBM Telephone Results

4/7/2006	262	262	0	0.00%	00:00:09	00:06:21	00:04:36	93.50%
4/14/2006	222	219	3	0.10%	00:00:03	00:01:57	00:04:42	95.40%
4/21/2006	211	211	0	0.00%	00:00:01	00:00:36	00:04:45	99.10%
4/28/2006	235	235	0	0.00%	00:00:01	00:00:23	00:04:24	100.00%

All Time Formats are hh:mm:ss Historical Stats prior to April 1, 2005 have all been converted to the new format.

* ASA = Average Speed of Answer

** Service Level = Calls handled within 120 seconds divided by the number of calls offered.

*** Monthly totals are based on actual month end which is the last day of the month.

Most Commonly Asked Questions to Customer Service/ Policyholder Services

- What is the status of my application?
- What is the status of my claim?
- What is my premium?

Open Written Correspondence

Department	Beginning Inventory	Received	Completed	1 to 2 Days	3 to 5 Days	6+ Days	Ending Inventory
CUSTOMER SERVICE	13	114	102	10	3	12	25
MEDICAL AFFAIRS	0	1	1	0	0	0	0
POLICYHOLDER SERVICES*	33	113	133	5	6	2	13

* Supplemental application documentation is no longer counted as

First Call Resolution

Number of Calls Handled	First Call Resolved	Percent of Calls
10,021	9,421	94.01%

Telephone and Written

Number of Days	Number of Inquires	Number Closed	Percentage
5	3034	3010	99.21%
2	3034	2933	96.67%

WISCONSIN HEALTH INSURANCE RISK SHARING PLAN

CLAIMS THAT HAVE FINALIZED TO PAYMENT OR DENIAL AS OF APRIL 2006 MONTH END (4/26/2006)

	Apr 2005** # of Claims	May 2005** # of Claims	June 2005** # of Claims	July 2005** # of Claims	Aug 2005** # of Claims	Sep 2005** # of Claims	Oct 2005** # of Claims	Nov 2005** # of Claims	Dec 2005** # of Claims	Jan 2006** # of Claims	Feb 2006** # of Claims	Mar 2006** # of Claims	Apr 2006** # of Claims
Plan 1A													
Pharmacy	23,720	27,571	28,761	27,037	29,298	28,184	27,435	29,461	30,034	28,032	24,686	30,540	24,944
Inpatient Hospital	71	216	379	228	282	210	182	235	173	278	178	220	188
Inpatient Hospital Crossovers	2	5	3	2	5	2	3	1	1	8	4	5	6
Outpatient Hospital	2,240	2,532	2,762	1,980	2,724	2,221	2,212	2,321	2,003	2,676	1,924	2,083	1,876
Outpatient Hospital Crossovers	21	43	23	16	16	8	16	15	32	22	8	27	16
Physician	8,566	16,271	15,154	11,676	14,485	12,807	11,605	13,465	11,515	13,551	10,140	12,163	10,132
Physician Crossovers	31	115	100	161	110	80	80	80	60	103	49	163	174
Nursing Home	13	26	44	13	35	22	22	15	7	5	13	9	5
Nursing Home Crossovers	0	0	0	0	0	0	0	0	0	0	0	1	1
Miscellaneous	1,070	3,032	2,826	1,778	2,715	2,450	1,944	2,193	1,879	2,689	1,990	2,306	1,802
Miscellaneous Crossovers	4	6	8	46	37	49	6	416	512	10	10	23	2
Total Plan 1A	35,738	49,817	50,060	42,937	49,707	46,033	43,505	47,812	45,719	47,374	39,002	47,540	39,146
Plan 1B													
Pharmacy	20,059	23,142	24,564	23,494	25,910	25,090	24,370	26,359	26,799	27,321	24,639	31,378	26,070
Inpatient Hospital	66	169	221	143	240	183	158	166	140	198	127	172	112
Inpatient Hospital Crossovers	1	3	2	2	2	2	2	3	0	2	0	1	0
Outpatient Hospital	1,698	1,903	2,174	1,519	2,165	1,750	1,750	1,831	1,674	2,207	1,665	1,768	1,651
Outpatient Hospital Crossovers	11	24	34	9	28	14	7	5	13	8	7	12	9
Physician	6,617	13,114	12,397	9,421	12,091	10,861	9,916	11,838	10,735	11,931	8,911	11,441	9,835
Physician Crossovers	63	55	87	67	65	43	25	56	43	33	17	10	12
Nursing Home	1	11	2	6	10	12	11	9	5	8	8	3	7
Nursing Home Crossovers	0	0	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous	717	1,781	1,629	1,112	1,564	1,407	1,047	1,263	1,271	1,665	1,331	1,472	1,120
Miscellaneous Crossovers	1	15	15	6	8	8	15	8	2	4	0	2	0
Total Plan 1B	29,234	40,217	41,125	35,779	42,083	39,370	37,301	41,538	40,682	43,377	36,705	46,259	38,816
Plan 2													
Pharmacy	12,083	13,905	14,360	13,737	14,788	14,046	13,246	13,909	14,479	12,672	10,614	13,964	10,597
Inpatient Hospital	4	10	17	11	11	8	2	6	13	10	25	64	45
Inpatient Hospital Crossovers	52	103	94	62	112	81	68	79	57	75	66	109	88
Outpatient Hospital	155	186	141	149	174	154	78	73	84	115	117	279	63
Outpatient Hospital Crossovers		1,233	1,236	891	1,286	1,243	928	971	959	1,001	1,132	1,332	1,062
Physician		525	384	416	487	351	266	258	247	369	202	301	191
Physician Crossovers		6,487	5,978	5,530	6,979	5,193	5,074	5,676	4,307	5,282	4,283	4,859	4,066
Nursing Home		6	8	5	9	4	2	7	7	2	2	5	3
Nursing Home Crossovers	5	18	37	14	42	14	17	33	23	23	26	37	26
Miscellaneous		358	344	278	431	302	271	247	248	334	153	215	178
Miscellaneous Crossovers		1,315	1,417	1,033	1,738	1,675	1,532	1,631	1,260	1,434	975	1,285	1,059
Total Plan 2	17,394	24,146	24,016	22,126	26,057	23,071	21,484	22,890	21,684	21,317	17,595	22,450	17,378
Total													
Pharmacy	55,862	64,618	67,685	64,268	69,996	67,320	65,051	69,729	71,312	68,025	59,939	75,882	61,611
Inpatient Hospital	141	395	617	382	533	401	342	407	326	486	330	456	345
Inpatient Hospital Crossovers	55	111	99	66	119	85	73	83	58	85	70	115	94
Outpatient Hospital	4,093	4,621	5,077	3,648	5,063	4,125	4,040	4,225	3,761	4,998	3,706	4,130	3,590
Outpatient Hospital Crossovers	803	1,300	1,293	916	1,330	1,265	951	991	1,004	1,031	1,147	1,371	1,087
Physician	15,494	29,910	27,935	21,513	27,063	24,019	21,787	25,561	22,497	25,851	19,253	23,905	20,158
Physician Crossovers	3,227	6,657	6,165	5,758	7,154	5,316	5,179	5,812	4,410	5,418	4,349	5,032	4,252
Nursing Home	20	43	54	24	54	38	35	31	19	15	23	17	15
Nursing Home Crossovers	5	18	37	14	42	14	17	33	23	23	26	38	27
Miscellaneous	2,039	5,171	4,799	3,168	4,710	4,159	3,262	3,703	3,398	4,688	3,474	3,993	3,100
Miscellaneous Crossovers	627	1,336	1,440	1,085	1,783	1,732	1,553	1,665	1,277	1,448	985	1,310	1,061
Total	82,366	114,180	115,201	100,842	117,847	108,474	102,290	112,240	108,085	112,068	93,302	116,249	95,340

** Adjustments have been reported in the non-Crossover categories on history prior to April 2005. Adjustments are not included in any category beginning with April 2005.

AVERAGE CLAIMS PROCESSING DAYS AS OF APRIL 2006 MONTH END (4/26/2006)

	Apr 2005** Ave # Days	May 2005** Ave # Days	June 2005** Ave # Days	July 2005** Ave # Days	Aug 2005** Ave # Days	Sep 2005** # of Claims	Oct 2005** # of Claims	Nov 2005** # of Claims	Dec 2005** # of Claims	Jan 2006** # of Claims	Feb 2006** # of Claims	Mar 2006** # of Claims	Apr 2006** # of Claims
Plan 1A													
Inpatient Hospital	30.04	32.29	26.42	23.66	19.50	18.77	7.28	13.04	17.61	7.39	14.06	8.50	7.88
Inpatient Hospital Crossovers	37.00	23.25	21.66	24.00	11.50	0.00	25.00	7.00	6.00	32.40	9.00	8.00	8.16
Outpatient Hospital	11.96	10.73	8.44	7.28	6.41	3.31	2.53	2.40	2.91	3.76	3.56	3.08	2.45
Outpatient Hospital Crossovers	25.00	23.45	24.68	16.35	12.57	11.28	6.18	6.13	7.21	7.88	7.50	6.74	6.66
Professional	20.39	16.04	10.11	9.65	7.19	4.54	3.35	3.12	3.77	4.24	4.50	3.89	3.55
Professional Crossovers	23.86	18.75	14.14	12.20	13.76	8.15	7.22	5.17	7.22	7.31	6.09	4.53	5.91
Nursing Home	13.88	27.53	14.52	27.28	19.00	15.80	9.00	15.72	10.00	2.00	11.37	9.33	9.66
Nursing Home Crossovers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12.00	10.00
Miscellaneous	23.20	21.24	17.48	17.06	12.51	8.12	5.69	5.17	6.17	7.26	7.82	6.61	6.23
Miscellaneous Crossovers	36.75	24.60	29.00	22.33	29.16	8.07	8.80	9.23	10.40	8.70	10.80	6.10	5.50
Average for the Month for Plan 1A	19.09	16.19	11.02	10.33	7.94	4.92	3.53	3.31	3.98	4.60	4.73	4.17	3.76
Plan 1B													
Inpatient Hospital	27.56	29.74	27.46	25.59	19.78	21.26	9.97	9.08	18.44	13.68	8.07	6.67	9.00
Inpatient Hospital Crossovers	35.00	19.66	16.00	18.00	10.00	14.00	11.00	5.50	0.00	4.00	0.00	0.00	0.00
Outpatient Hospital	12.69	10.35	8.46	8.28	6.32	3.16	2.45	2.25	2.76	3.59	3.53	2.80	2.32
Outpatient Hospital Crossovers	27.63	21.20	24.16	19.14	15.25	10.14	6.66	4.80	9.70	5.50	8.33	6.88	4.00
Professional	20.50	15.15	9.72	8.99	6.89	4.32	3.09	2.99	3.58	4.02	4.22	3.45	3.23
Professional Crossovers	22.80	22.86	14.83	11.94	15.42	9.30	6.39	6.93	5.50	6.75	6.50	6.10	5.27
Nursing Home	16.00	37.66	15.00	11.50	10.66	12.20	7.00	7.50	4.00	10.62	9.00	12.66	14.20
Nursing Home Crossovers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous	23.74	20.84	17.49	18.25	12.51	7.84	5.28	5.01	6.05	7.29	7.63	6.15	6.23
Miscellaneous Crossovers	11.00	23.81	14.35	18.00	12.14	9.80	5.16	3.62	1.00	7.25	0.00	9.00	0.00
Average for the Month for Plan 1B	19.33	15.29	10.42	9.78	7.48	4.59	3.21	3.06	3.74	4.29	4.41	3.62	3.36
Plan 2													
Inpatient Hospital	24.00	68.37	21.77	18.75	15.00	13.33	0.00	0.00	10.00	10.25	7.54	7.40	5.30
Inpatient Hospital Crossovers	29.38	19.32	19.72	22.69	15.52	10.25	8.04	6.50	14.50	9.28	14.10	8.03	7.64
Outpatient Hospital	19.54	20.59	16.63	21.66	11.52	7.58	7.00	8.60	7.03	6.30	8.42	4.39	7.27
Outpatient Hospital Crossovers	25.07	16.97	17.06	17.53	13.24	9.21	5.44	5.54	8.27	7.52	5.51	4.43	3.84
Professional	25.29	23.62	21.91	22.17	12.91	8.24	5.72	5.50	6.87	7.00	7.33	5.06	7.10
Professional Crossovers	23.33	15.34	13.11	13.54	8.47	6.05	3.87	3.47	4.41	5.42	4.16	3.74	3.47
Nursing Home		18.80	18.50	0.00	12.60	16.66	14.00	5.25	8.25	7.50	7.00	7.80	10.00
Nursing Home Crossovers		14.33	19.00	24.66	18.89	11.60	7.50	6.12	9.14	9.56	12.00	8.75	7.00
Miscellaneous		21.65	18.97	21.14	12.62	9.75	6.54	6.19	8.37	7.49	8.62	8.73	8.47
Miscellaneous Crossovers		19.21	18.73	18.37	11.50	7.70	6.02	4.90	6.52	7.97	7.63	5.61	4.89
Average for the Month for Plan 2	23.91	16.77	14.99	15.19	9.90	7.01	4.61	4.11	5.58	6.27	5.16	4.33	3.95
Total													
Inpatient Hospital		32.01	26.68	24.22	19.50	19.66	8.81	11.62	17.53	9.92	10.59	7.83	7.78
Inpatient Hospital Crossovers	29.75	19.48	19.70	22.55	15.31	10.34	8.60	6.48	14.36	10.81	14.02	8.03	7.69
Outpatient Hospital	12.45	10.86	8.63	8.08	6.48	3.28	2.54	2.38	2.91	3.71	3.64	3.01	2.43
Outpatient Hospital Crossovers	25.10	17.25	17.38	17.52	13.27	9.23	5.46	5.55	8.25	7.52	5.54	4.49	3.88
Professional	20.53	15.78	10.05	9.52	7.14	4.48	3.25	3.08	3.70	4.16	4.39	3.69	3.41
Professional Crossovers	23.32	15.47	13.15	13.49	8.60	6.10	3.92	3.51	4.44	5.45	4.19	3.77	3.58
Nursing Home	15.76	28.24	14.90	23.77	16.07	14.94	8.81	12.29	7.22	9.27	10.15	9.50	12.00
Nursing Home Crossovers	22.60	14.33	19.00	24.66	18.89	11.60	7.50	6.12	9.14	9.56	12.00	8.86	7.12
Miscellaneous	22.97	21.12	17.57	17.71	12.52	8.10	5.59	5.16	6.19	7.28	7.76	6.48	6.28
Miscellaneous Crossovers	26.39	19.28	18.75	18.41	11.77	7.72	6.02	4.95	6.57	7.97	7.67	5.62	4.89
Average for the Month	20.12	16.00	11.64	11.30	8.28	5.27	3.67	3.40	4.21	4.81	4.71	4.00	3.64

WISCONSIN HEALTH INSURANCE RISK SHARING PLAN
HIRSP CLAIMS INVENTORY AS OF APRIL 2006 MONTH END (4/26/2006)

Pended Claims Data	Apr 2005*** # of Claims	May 2005*** # of Claims	June 2005** # of Claims	July 2005** # of Claims	Aug 2005** # of Claims	Sep 2005** # of Claims	Oct 2005** # of Claims	Nov 2005** # of Claims	Dec 2005** # of Claims	Jan 2006** # of Claims	Feb 2006** # of Claims	Mar 2006** # of Claims	Apr 2006** # of Claims
Prior to Entry													
Total	1,056	1,443	1,087	747	873	271	339	289	200	281	298	544	226
Pre-System Suspend													
Plan 1A	3,954	1,734	1,292	854	1,003	470	624	920	568	690	770	699	573
Plan 1B	2,946	1,284	926	721	859	391	475	754	593	678	625	649	604
Plan 2	2,318	1,035	1,420	1,066	826	305	287	631	209	409	320	288	221
Total	9,218	4,053	3,638	2,641	2,688	1,166	1,386	2,305	1,370	1,777	1,715	1,636	1,398
Total Over 30 Days Old	1,696	736	322	64	6	0	1	0	9	35	52	44	8
System Pended													
Plan 1A													
Inpatient Hospital	232	256	140	142	54	63	53	60	79	49	50	66	61
Inpatient Hospital Crossovers	2	2	0	0	0	1	1	0	3	5	2	0	0
Outpatient Hospital	759	660	519	564	144	151	95	94	95	52	130	40	118
Outpatient Hospital Crossovers	20	10	6	10	1	3	0	0	0	53	2	1	0
Professional	4,347	3,606	2,908	3,091	1,302	1,262	804	631	815	638	876	525	700
Professional Crossovers	46	34	35	40	7	10	5	5	1	4	2	5	15
Nursing Home	29	25	25	27	11	6	2	4	0	4	1	2	0
Nursing Home Crossovers	0	0	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous	1,146	873	684	790	276	234	150	199	269	166	304	180	239
Miscellaneous Crossovers	3	2	11	3	0	0	3	1	2	1	4	0	0
Total Plan 1A	6,584	5,468	4,328	4,667	1,795	1,730	1,113	994	1,264	972	1,371	819	1,133
Total Over 30 Days Old	1,856	1,778	1,163	856	463	457	269	154	100	113	131	115	78
Plan 1B													
Inpatient Hospital	143	144	95	106	56	59	40	43	55	35	36	29	55
Inpatient Hospital Crossovers	2	2	1	0	0	0	0	0	0	5	1	0	0
Outpatient Hospital	495	517	397	429	171	152	77	90	85	62	103	49	130
Outpatient Hospital Crossovers	14	7	5	12	0	2	0	0	0	42	1	0	2
Professional	3,218	2,773	2,163	2,426	954	992	685	592	692	599	748	490	798
Professional Crossovers	23	26	16	26	7	13	6	0	5	3	1	1	4
Nursing Home	8	2	6	8	6	5	2	0	0	2	1	1	0
Nursing Home Crossovers	0	0	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous	566	390	461	146	107	106	141	170	161	165	97	172	172
Miscellaneous Crossovers	2	2	1	1	4	0	0	0	0	1	0	0	0
Total Plan 1B	4,039	3,075	3,469	1,341	1,334	916	866	1,007	909	1,057	667	1,161	1,161
Total Over 30 Days Old	1,360	1,296	936	620	386	395	234	153	95	92	113	78	117
Plan 2													
Inpatient Hospital	1	3	5	0	2	0	0	0	0	5	13	3	7
Inpatient Hospital Crossovers	40	28	25	33	5	5	1	5	9	10	14	5	19
Outpatient Hospital	60	46	35	42	2	8	9	1	0	14	66	4	3
Outpatient Hospital Crossovers	329	252	292	275	24	46	27	56	44	122	77	39	135
Professional	147	87	128	141	22	16	15	5	15	8	17	62	25
Professional Crossovers	1,741	1,303	1,092	1,024	206	315	285	157	430	290	253	94	293
Nursing Home	2	3	2	1	0	0	0	0	0	0	4	0	0
Nursing Home Crossovers	18	19	8	21	0	4	7	3	3	5	5	5	5
Miscellaneous	109	101	62	68	18	13	12	25	24	12	8	9	25
Miscellaneous Crossovers	557	429	321	407	101	119	104	137	169	85	140	48	181
Total Plan 2	3,003	2,269	1,968	2,017	378	528	460	389	694	551	597	269	693
Total Over 30 Days Old	694	526	329	152	40	43	98	6	12	403	18	9	20
Total													
Inpatient Hospital	378	401	238	253	110	124	93	103	134	89	99	98	123
Inpatient Hospital Crossovers	44	32	26	33	5	6	2	5	12	20	17	5	19
Outpatient Hospital	1,314	1,223	951	1,035	317	311	181	185	180	128	299	93	251
Outpatient Hospital Crossovers	363	269	303	297	25	51	27	56	44	217	80	40	137
Professional	7,712	6,466	5,199	5,658	2,278	2,270	1,504	1,228	1,522	1,245	1,641	1,077	1,523
Professional Crossovers	1,810	1,363	1,143	1,090	220	338	296	162	436	297	256	100	312
Nursing Home	39	30	33	36	17	11	4	4	0	6	6	3	0
Nursing Home Crossovers	18	19	8	21	0	4	7	3	3	5	5	5	5
Miscellaneous	1,922	1,540	1,136	1,319	440	354	268	365	463	339	477	286	436
Miscellaneous Crossovers	567	433	334	411	102	123	107	138	171	86	145	48	181
Total	14,167	11,776	9,371	10,153	3,514	3,592	2,489	2,249	2,965	2,432	3,025	1,755	2,987
Total Over 30 Days Old	5,606	4,336	2,750	1,692	895	895	602	313	216	252	314	246	223
Grand Total	24,441	17,272	14,096	13,541	7,075	5,029	4,214	4,843	4,535	4,490	5,038	3,935	4,611

WISCONSIN HEALTH INSURANCE RISK SHARING PLAN

MEDICAL CLAIMS DENIED REPORT*

AS OF APRIL 2006 MONTH END (4/26/2006)

Processed Month	Plan 1A		Plan 1B		Plan 2		All Plans			Denial Rate
	Paid	Denied	Paid	Denied	Paid	Denied	Paid	Denied	Total	
April 2005	10,223	2,143	7,789	1,678	4,185	1,109	22,197	4,930	27,127	18.2%
May 2005	18,903	4,196	14,308	3,387	7,814	2,475	41,025	10,058	51,083	19.7%
June 2005	18,296	3,908	14,232	3,010	7,388	2,385	39,916	9,303	49,219	18.9%
July 2005	13,476	3,119	10,537	2,198	6,350	2,121	30,363	7,438	37,801	19.7%
August 2005	17,126	4,083	13,743	3,027	8,691	2,787	39,560	9,897	49,457	20.0%
September 2005	15,492	3,082	12,347	2,516	6,780	2,389	34,619	7,987	42,606	18.7%
October 2005	13,794	2,865	11,291	2,233	6,187	2,140	31,272	7,238	38,510	18.8%
November 2005	15,724	3,410	13,322	2,554	6,785	2,282	35,831	8,246	44,077	18.7%
December 2005	13,668	2,631	12,146	2,377	5,176	2,067	30,990	7,075	38,065	18.6%
January 2006	16,922	3,238	14,239	2,488	416	512	31,577	6,238	37,815	16.5%
February 2006	12,327	2,648	10,368	2,096	5,079	1,935	27,774	6,679	34,453	19.4%
March 2006	14,675	3,095	13,109	2,388	5,881	2,682	33,665	8,165	41,830	19.5%
April 2006	12,330	2,491	11,143	2,050	4,824	2,045	28,297	6,586	34,883	18.9%

* Claims denied by the PBM are not included. See page 30 for claims denied by the PBM.

A claim may have some paid lines and some denied lines. Therefore, a claim that has both paid and rejected lines has been counted as a paid claim and as a denied claim. This results in more total claims being reported in this report than in the report titled Claims That Have Finalized to Payment or Denial Report.

April 2006 MONTH END DENIAL REASON DETAIL

Denial Reason	Volume	Top 10 Reasons for Denial
18/DU	2416	DUPLICATE CLAIM/SERVICE
49		NONCOVERED SERVICES BECAUSE THIS A ROUTINE EXAM OR SCREENING PROCEDURE DONE IN CONJUNCTION OF A ROUTINE EXAM.
51		THIS IS A PREEXISTING CONDITION. MEDICAL RECORDS OBTAINED FROM YOUR PROVIDER HAVE IDENTIFIED A PRE-EXISTING CONDITION.
23		CLAIM DENIED/REDUCED BECAUSE CHARGES HAVE BEEN PAID BY ANOTHER PAYER AS PART OF COORDINATION OF BENEFITS.
HW		SERVICES PERFORMED BY A PROVIDER WHO IS NOT MEDICAID CERTIFIED ARE NOT COVERED
27/28	388	EXPENSE(S) INCURRED OUTSIDE COVERAGE PERIOD ARE NOT COVERED.
XZ		WE WILL BE ABLE TO COMPLETE PROCESSING OF THIS CLAIM WHEN WE RECEIVE THE MEDICAL RECORDS WE REQUESTED.
EM		WE NEED THE MEDICARE EXPLANATION OF BENEFITS TO PROCESS THIS CHARGE.
IS	166	THIS PROCEDURE IS INCIDENTAL TO AND CONSIDERED PART OF THE PRIMARY PROCEDURE.
M1	166	THESE SERVICES ARE COVERED AT A PERCENTAGE UP TO A DOLLAR MAXIMUM LISTED IN YOUR POLICY.

WISCONSIN HEALTH INSURANCE RISK SHARING PLAN
PHARMACY CLAIMS DENIED REPORT
As of April 2006 Month End(04/30/2006)*

Processed Month	Denied
April 2005	25,472
May 2005	21,252
June 2005	16,979
July 2005	18,594
August 2005	16,907
September 2005	15,659
October 2005	15,723
November 2005	15,980
December 2005	16,712
January 2006	16,925
February 2006	14,413
March 2006	15,980
April 2006	15,351

END OF MONTH APRIL 2006 DENIAL REASON DETAIL

Top 10 Reasons for Denial	Volume
DUR Rejected Error-Interaction Drugs	5,909
NDC Not Covered	2,419
Plan Limitations Exceeded	2,084
Submit Bill to Other Processor or Primary Payer	1,260
Refill Too Soon	1,130
Missing/Invalid Dispense as Written Code	748
Filled After Coverage Terminated	516
Missing/Invalid Other Coverage Code	305
Prior Authorization Required	209
Duplicate Paid/Captured Claim	172

* Each prescription processed and denied is counted as one claim

Note the different end of month date from previous reports in this packet. This is due to these figures being taken from a production PBM report rather than from the current HIRSP plan administrator's reporting files.

WISCONSIN HEALTH INSURANCE RISK SHARING PLAN

Claims Accuracy Performance April 2006

Medical

Month	Total Number of Claims	Total of Claims Payments	Total Claim Payments Reviewed	Total Correct Payment	Accuracy Rate
May-2005	46,570	\$8,593,111.00	\$77,521.77	\$76,450.29	98.60
June-2005	44,024	\$10,505,466.00	\$66,752.92	\$64,063.42	99.06
July-2005	38,336	\$7,386,440.00	\$94,437.38	\$94,034.95	99.88
August-2005	45,262	\$9,697,518.00	\$78,001.06	\$77,852.92	99.92
September-2005	39,905	\$7,532,770.00	\$72,997.80	\$70,504.52	98.85
October-2005	38,172	\$7,999,534.00	\$69,663.84	\$73,140.50	99.03
November-2005	37,290	\$7,067,849.37	\$41,414.03	\$41,679.24	99.79
December-2005	37,741	\$7,736,381.08	\$41,647.93	\$44,948.25	98.10
January-2006	36,247	\$7,626,348.00	\$642,842.57	\$645,818.53	99.93
February-2006	29,812	\$5,296,986.00	\$629,808.63	\$646,068.11	99.85
March-2006	38,217	\$7,347,340.42	\$720,162.45	\$725,505.45	99.64
April-2006	33,465	\$6,743,749.18	\$777,996.39	\$791,310.61	97.49

Wisconsin Health Insurance Risk Sharing Plan

Appeals and Grievance Summary

April, 2006

Claim Appeals

Total Claim Appeals Received	25
Drug & Drug Formulary	4
Enrollment/Eligibility Requirements	2
Not Covered Benefit	9
Not Medically Necessary	8
Plan Administration	2
Total Claims Reinstatements Closed	16
Claim Appeals Average Number of Days	5.785

Grievances

Grievance Committee	
Billing/Claim Processing	1
Drug & Drug Formulary	1
Enrollment/Eligibility Requirements	2
Not Covered Benefit	2
Not Medically Necessary	3
Plan Administration	4